

License #

## ♦ INVOICE ♦ LICENSE RENEWAL

July 1, 2005 to June 30, 2006

# IDAHO STATE BOARD OF ACCOUNTANCY PO Box 83720 Boise ID 83720-0002 Phone (208) 334-2490 Fax (208) 334-2615

Please indicate change	e of address, if any or	you can updat	te your address o	nline!
CPE Credit Summary				
2004 Approve	d Hours	2005 Require	ed Hours	<u> </u>
Renew or	nline at isba.idaho.gov	using the follo	owing Password	(Case sensitive)
	OR			
Con	nplete and submit this	form in its ent	irety with your p	payment.
Requested status for July 1, 200	05 to June 30, 2006:			
☐ Active \$120	☐ Inactive \$100	) 🔲 Re	etired \$100	☐ Lapsed (no fee)
Do you or your firm provide pub	olic accounting services in	n Idaho or for Id	lahoans?:	
☐ No				
☐ Yes. If Yes:	Firm Name	<del></del>		
	Address			
	City, State, Zip			
Peer Reviewed Services Offered:		□ Audits	☐ Reviews	☐ Compilations
Non-Peer Reviewed Services Offered:		□ Taxes	☐ Financial S	statements w/o Reports
for any felony or misdemeanor not pre	eviously disclosed to this Boar de factual narrative of the situa	d in writing? (Incluation. Include date	ude traffic violations it , court involved, dispo	nvicted or found guilty of; or been sentenced felony or misdemeanor, but not infractions, sition of case, whether disposition has been
☐Yes ☐No Have you had any of agency or governing or licensing board	disciplinary action against or to disince filing your last renewal	he denial, restriction form?	on, revocation or sus	pension of a license by any state or federal
<u>I certify to</u>	the truth and accuracy o	f statements, a	nswers and repres	sentations made by me.
Signature of Licensee	Date Work	Phone H	lome Phone	E-mail address

If filed after August 1st, your license will lapse and you must reinstate your license to practice public accounting or use the title.

FAILURE TO RENEW BY JULY 1, 2005 WILL RESULT IN A \$100 PENALTY

### **SUBMISSION OPTIONS:**

Online license renewals paid via Visa, MasterCard, or Discovery with \$5 service fee.

Individual submissions only – firms cannot combine multiple renewals. However, your Accounts Payable Unit can log onto your payment screen to complete the process. Just follow the simple online instructions.

At No Cost: Update mailing address and contact information on-line! View and print receipt on-line!

Place your license into Lapsed status on-line!

Mail-in renewals paid with a check or money order – no credit card payments are accepted with mailed forms.

Cash payments may be made by hand delivery to Board office.

#### **CONTINUING PROFESSIONAL EDUCATION CREDIT:**

If the "2004 Approved Hours" total does not agree with your files, it is your responsibility to notify us within 15 days of receipt of this summary.

If you were initially licensed or reinstated in 2004, you were credited with 50 hours in 2004.

You must complete 80 hours for the two-year reporting period of 2004/2005. Therefore, the "2005 Required Hours" equals 80 hours minus the "2004 Approved Hours." "2005 Required Hours" must be completed by December 31<sup>st</sup>.

#### **LICENSE STATUS:**

ACTIVE Annual fee \$120.00.

Licensed to practice public accounting. To renew, must hold current Active License.

**INACTIVE** Annual fee \$100.00.

Not licensed to practice public accounting, may use the title "CPA / LPA Inactive".

No Continuing Professional Education or Peer Review requirement.

**RETIRED** Annual fee \$100.00.

Not licensed to practice public accounting, may use the title "CPA / LPA Retired".

No Continuing Professional Education or Peer Review requirement.

Must be 60 years of age or older, or medically disabled.

**LAPSED** No annual fee.

Not licensed to practice public accounting.

Not authorized to use the title CPA / LPA or publicly display a wall certificate.

#### **PUBLIC ACCOUNTING SERVICES:**

In August 2005, Firm Registration Forms will be sent to licensees who indicate they provide public accounting services, subject to Peer Review, in Idaho or for Idaho residents. If you indicate you do not provide these services, you will not receive a registration form.

It is the responsibility of each licensee/firm to notify the Board if **you begin to offer these services**, or if you change the type of service you offer.